

**THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
ASHEVILLE DIVISION  
CIVIL CASE NO. 1:13-cv-00053-MR-DLH**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**vs.**

**JAMES E. MacALPINE,**

**Defendant.**

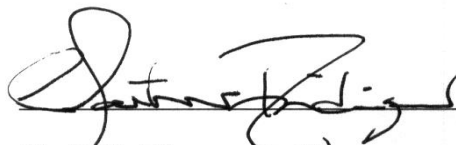
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**JUDGMENT**

**FOR THE REASONS** set forth in the Memorandum of Decision and Order entered contemporaneously herewith, **IT IS, THEREFORE, ORDERED, ADJUDGED, AND DECREED** that the Plaintiff United States of America's Motion for Summary Judgment is **GRANTED** and judgment is hereby entered against the Defendant James E. MacAlpine and in favor of the United States in the amount of \$1,962,354.11, plus statutory interest from August 1, 2013.

Signed: April 7, 2014

  
Martin Reidinger  
United States District Judge

